Energy Finance and Accounting Services Center
Functional Area: Accounts Receivables

Scope: To establish procedures for receipt, transmittal, recording, and reconciliation of accounts receivables.

Prior to the establishment of the Energy Finance and Accounting Services Center (EFASC) each field office conducted their own receivable and collection activity. Effective October 1, 2004, all accounts receivable activity and cash collections will be handled by the Special Accounts and Reconciliation Team (SAR team).

References:

Federal Claims Collections Standards (31 CFR 901-904)
Debt Collection Improvement Act Regulations (31 CFR 285)
Office of Management and Budget Circular No. A-129, "Policies for Federal Credit Programs and Non-Tax Receivables
FMS Managing Federal Receivables
http://www.fms.treas.gov/debt/regulations.html

DOE Accounting Handbook, Chapter 8 (Accounts Receivable) and Chapter13 (Reimbursable Work)
http://www.mbe.doe.gov/policy/index.html-ssi

DOE Order 0 481.1 Work for Others (Non-Department of Energy Funded Work)
DOE M 481-1 A Reimbursable Work for Non-Federal Sponsors Process Manual

DOE Order 2110.1A Pricing of Departmental Materials and Services
31 U.S.C 1535The Economy Act
P.L. 105-261 (sec 3137) DOE levy of a Federal Administrative Charge

Responsibilities:

The Energy Finance and Accounting Service Center (EFASC) responsibilities are as follows:

1. Receiving billing requests and supporting documentation from Payments division, FO Customer Liaison, or the FOI office, etc., establishing debtor code (if necessary), recording and validating DISCAS/STARS entries, preparing and issuing bills. Bills must be mailed on the date of the bill and within 5 days of receiving the billing request.

2. Receiving billing requests and supporting documentation from Travel or Payroll teams, recording and validating DISCAS entries, preparing and issuing bills. Bills must be mailed on the date of the bill and within 5 days of receiving the billing request.

3. Preparing payroll deduction requests and forwarding to Payroll team for delinquent employee receivables.

4. Generating appropriate DISCAS/STARS report to obtain costs for reimbursable agreements that require billing.

5. Reviewing DISCAS payment entries, records cost/receivable entries (if necessary), prepares, issues, and mail bills and invoices for other Federal agency receivables. Forwards IPAC information to GA team for processing.

6. Field Liaisons will set up reimbursable agreements in DISCAS, establish debtor-codes and obligate funds.

7. Receives billing request and manually prepares and issues advance bills or requests for funds based on cooperative research and development agreements (CRADA), other funds-in agreements, and any other agreements requiring advance of funds provided.

8. Generates appropriate DISCAS/STARS report to obtain costs for reimbursable agreements that require entries to apply costs to the advance.

9. Establish and reconcile Nuclear Waste Fund (NWF) and Uranium Enrichment Decontamination and Decommissioning (D&D) Fund receivable accounts on the day of receipt of the remittance advice and spreadsheet

10. Record and reconcile monthly Nuclear Waste Fund accruals of interest earned for designated investment accounts (e.g., spent nuclear fuel, certificates of deposit, notes, and bonds).

11. Prepare and issue penalty and lost interest (investment) letters for late Nuclear Waste Fund fees or underpayment of fees.

12. Establish and reconcile Nuclear Waste Fund (NWF) and Uranium Enrichment Decontamination and Decommissioning (D&D) Fund receivable accounts on the day of receipt of the remittance advice and spreadsheet.

Procedures:

As of October 1, 2004, all receivables will be managed by the EFASC. Billing requests will be forwarded to the SAR Team for processing.

ESTABLISH AND BILL ACCOUNTS RECEIVBLE
Processing Steps:

1. The SAR Team receives a billing request and the supporting documentation from another office or field liaison. The offices consist of the Payroll Branch, the Travel Branch, the Accounts Payable Division, or the Freedom of Information Office. The billing request may be the result of an overpayment for vendor, traveler, or payroll expenditures or the non-receipt by the FOI Office for FOI services.
2. Review the billing request to ensure that the appropriate debtor name and address is consistent with the information in the accounting system. To verify this information, query the employee and obligation reference datasets in the accounting system to retrieve the name and address of the debtor.
3. After reviewing the name and address of the debtor, verify the appropriate accounting information listed on the billing request. To verify this information, query the summ-bnr dataset in the accounting system. The accounting information consists of the fund type, financial plan symbol, budget and reporting number, object class code, and the cost center. Review the supporting documentation to verify that the supporting calculations on the documentation equal the amount of the billing request.
4. The establishments of accounts receivables need to be recorded in a timely manner. Once verifying the name, address, and accounting information on the billing request, determine the type of receivable and the appropriate general ledger account. Each type of receivable is distinctive because the type of receivable determines the type of billing letter the debtor will receive. Also, the type of receivable determines how the interest and penalties will be calculated for delinquent debts. Determining the appropriate account is crucial because accounts receivables need to be disclosed in the appropriate accounts on the financial statements. After determining the type of receivable and the appropriate general ledger account, a debtor code needs to be established. The debtor code is a unique symbol that is assigned to each debtor. For example, the travel debtor code consists of the first four characters of the last name and the initial of the first name. Each debtor code shows an outside entity, the general ledger account, and the type of accounts receivable.
5. After the debtor code is established, the accounts receivable needs to be recorded in the accounting system. The type of accounts receivable, such as overpayment or FOI will determine which general ledger account is affected. After the entry is recorded into the accounting system, generate a billing letter from the accounting system. The billing letter needs to be consistent with the Treasury Department's guidelines for due process and collection efforts. The billing letter must provide the debtor with information that describes the basis for the debt, the date that the debt is due, late fees will be accrued if the debt becomes delinquent, and the steps that the SAR will take to enforce collection.

ACCRUING LATE CHARGES AND GENERATING SECOND NOTICE

1. The normal billing cycle is thirty days. According to the Treasury Department's guidelines, each agency is responsible for monitoring their accounts. The JRUNDUNN in DISCAS is run daily to assess finance charges against unpaid receivables and generates the appropriate non-fund entries in an invalid state. The JRUNDUNN report is checked against the delinquent bills to see if the interest, administrative fees and penalty charges should be validated or deleted. In some cases the receivable is on an installment and the interest is validated, but penalty and administrative charges are deleted.

2. When applicable, the DISCAS system will assess late payment interest and create a non-fund entry for the interest charged in DCS XX-REC with the CID number as MXINTEREST. Review and validate the entry before the dunning notice is printed so the interest charge will appear on the notice to be sent out. If not validated, the notices cannot be printed. The same applies to the penalty charges and administrative charges with CID numbers as MXPENALTY and MXADMNCHG, respectively.

3. After the appropriate interest, administrative fees, and penalties have been accrued; generate any second billing letters to be processed. The second billing letters are sent to the debtor, via certified mail. Second billing letters are sent to the debtor when the debt becomes thirty-one days delinquent. These second billing letter advises the debtor that interest, administrative fees, and penalties have been accrued and that the debtor must reimburse the SAR within thirty days or the debtor will be eligible for a form of administrative offset.

4. Dunning letters in DISCAS are defined in the Narrative dataset.

5. After the second dunning letter is sent there if there has been no contact from the debtor, the debt is referred to Treasury, unless it is a special debt or collections are being made. A special may include one that is on political hold, or one that is in the appeals process. Installment plans may be established for delinquent debt and may be collected by payroll deduction.

INSTALLMENT AGREEMENTS

DOE may collect a debt in regular installments if the debtor is financially unable to pay the debt in one lump sum. If the debtor does not make the installments as agreed, the debt will be accelerated.

Processing steps:

1. A debtor requests an installment agreement.
2. An installment plan is executed according to the requirements in DOE Handbook, Chapter 8, Receivables (external to DISCAS) for the customer who then agrees to the terms and conditions of the plan. This plan includes repayment terms such as: the amount of payment, interest payable, and due date of the installments.
3. If the installment is not received by the due date specified in the installment agreement, the entire amount of the debt becomes due immediately. If payment is not received interest, administrative fees, and penalties, will begin on the default date (date payment was due and not received) and will be accrued on the entire amount outstanding (sum of all installments).
4. Interest is calculated based on the total amount due, which may include outstanding interest, administrative fees, and penalties. Each payment includes a portion of interest and a portion of principle.
5. The debt continues to be current (not delinquent) unless a payment is not received. Upon receipt of the installment payment, the due date is modified to be the due date of the next installment. If a payment is not received, the date is not modified and the debt then becomes overdue.

REFERRING DELINQUENT DEBT TO TREASURY

1. The DCIA requires agencies to transfer a debt or claim that has been delinquent 180 days or more to Treasury's Debt management Service's (DMS) for collection, with the following exclusions:

    a. The debt is in litigation or foreclosure, meaning that the debt has been referred to the Department of Justice, a complaint has been filed, or a notice of default has been issued.

    b. The debt will be disposed of in an asset sales program within 1 year after becoming eligible for sale, or later than 1year if consistent with an OMB/Treasury approved asset sales program.

    c. The debt is at a private collection agency for a period of time established by Treasury.

    d. The debt will be collected by internal offset within 3 years of delinquency

    e. Note: A specific class of debt may be exempted upon application to the Secretary of the Treasury. NO such exemptions have been approved to date. Once a debt comes out of an excluded status, the debt will be transferred to Treasury within 30 days.

       The Department of Energy determines if one of the delinquent receivables fits into this exclusion list and reports it on the proper line of the Report on Receivables Due from the Public.

2. Treasury is not accepting debts:

    a. That are in bankruptcy, since collection of such debts must be pursued through the courts;

    b. Of deceased debtors, since collection of these debts is doubtful at best. A proof of claim should be filed with the estate.

    c. Which are owed by Federal Agencies or foreign governments, since the DCIA does not apply to these types of debts.

    d. Which are in an administrative appeals process until the process is completed and the amount set.

    e. Transferring debts having a balance of less than $25.00 would not be cost effective.

    f. DMS is accepting debts owed by state and local governments.

    g. Reference: www.fms.treas.gov/debt/dmxguide

3. Review daily the aging report for delinquent debtors.

4. Review the file to verify that the debtor has been given two dunning notices explaining due process and that no payment has been received.

5. If no payment has been received refer the outstanding balance which includes principal, plus accrued admin, interest and penalty charges to Treasury DMS.

    a. An allowance account for the principal amount only (not Administrative charges) is established and the debt is referred to Treasury cross servicing for collection actions. (Refer to Allowance for Loss and write-offs)

b. Delinquent debts are referred to Cross Servicing via manual forms. A Certification form is signed by the Division Director and mailed with the manual forms to Treasury's Cross Servicing for collection actions.

c. Enter into DISCAS under the bills display update screen and put a "Y" in the IRS flag to indicate the receivable has been transferred to Treasury for collection actions.

d. Treasury Department (Cross Servicing) will do the following on behalf of the creditor agency:

   1. Will send a demand letter within 5 days after acceptance of an account and give the debtor 10 days to respond.

   2. DMS will begin making phone calls 10 days after the date of the demand letter, depending upon the amount of the debt.

   3. Then 60 days after a consumer debt is referred and 30 days after a commercial account Treasury will send to Credit Bureau.

   4. Twenty days after the date of the demand letter, the debt will be routed into the Treasury Offset Program (TOP Thirty days after date of the demand letter, the debt will be referred to a private collection agency (PCA).

   5. DMS will recommend, and upon agency concurrence refer debts to the Department of Justice (DOJ). DMS will prepare the Claims Collection Litigation Report (CCLR) and monitor case progress while at DOJ.

   6. Compromise and repayment plans will be negotiated within the parameters set by the agency in the Agency Profile Form (AFP).

e. Fees and charges must be based on the actual costs incurred by FMS and may need to be periodically adjusted. Fees and charges will be retained by FMS from amounts collected on behalf of the Department of Energy.

f. Collection transfers are sent to the Department of Energy minus the fees via IPAC.

   1. DMS transmits collections, minus fees, weekly via IPAC to the Agency Location Code (ALC) provided by the agency. To coincide with the IPAC transmission, an IPAC Summary Report and IPAC Detail Report – Collections is sent via fax to the Department of Energy's accounting office then signed as received and sent via fax back to Treasury. The delinquent receivable is pulled from the open bill file. A JDDNBIL report is executed out of DISCAS to obtain the accounting information for date entry.

   2. The allowance account is reduced by the principal amount of the collection.

   3. When Treasury over collects adjust the receivable amounts to reflect the Treasury payment.

   4. The standard monthly reporting package is generated at the end of each month and mailed within the first week of the following month. This package includes: New Debt Report and the Debt

Financial Activity Report. Other reports, such as a debt history, collection activity, and financial transaction detail reports, are available at agency request. Treasury will send a report each month as long as there is activity for that particular month otherwise the Department has to request a monthly report.

g. When a debt is returned to the Agency on the monthly report go into DISCAS in the bills display update screen to determine if the receivable is closed by collection or needs written off, if closed, change the IRS flag from “Y” to “N” to indicate the receivable was returned from Treasury. If there is a balance and the debt needs written off a memo is done and submitted to the director of the accounting division along with a copy of the returned to agency report from Treasury for approval to proceed with the write off entries in DISCAS.

h. SAR may receive a Debt Management Services Action Form requesting additional information for a particular delinquent debt that has been referred to Treasury. These forms must be agreed or disagreed with the proposed action along with comments, signed and faxed back to Treasury.

WRITE-OFF AND ALLOWANCES

Situations that may require the establishment of an allowance or a processing of a write-off:

1. During a review of the Accounts Receivable Aging Report or the processing of a collection, it is determined the bill has a minimal remaining balance and no future collections are anticipated. Supporting documentation, such as partial payment for most of the bill amount, indicates the balance should be written off. The minimal remaining balance would vary depending on the amount of the debt, but usually a debt with a balance less than $25 with a TIN, or $100 without a TIN would be considered a minimal balance since the debts are not eligible for transfer to Treasury cross-servicing or TOP.
2. A review of the Accounts Receivable Aging Report shows bills that are delinquent more than two years. OMB Circular A-129 requires that these bills be written off.
3. DOE receives documentation indicating the debtor has filed for bankruptcy.
4. Treasury returns a debt to DOE as uncollectible. Treasury notification documents are the Debt Management Servicing Center Reports received periodically. The bill is then written off.
5. A collection is received on a bill for which an allowance has already been established. For example, Treasury collects a debt that had been previously referred. Depending on partial or full payment, the allowance account would need to be re-evaluated/adjusted for correctness.

Process to Establish Allowance for Loss:

1. Determine the amount of the allowance to be established. An allowance is established for the entire amount of the bill, or a portion of the bill, depending on the situation.
2. Use the CID of the bill for which the allowance is being established and set up the allowance in the funding screen for principal and non-fund screen for late charges, with an AD TYPE TRAN. Use a DISCAS map code that establishes the allowance in the general ledger account related to the original accounting information.
3. For example, a bill established in BSC account 1433 Refunds-Other needs a map code that will establish an allowance in BSC account 1534 Allowance for Loss on Accounts Receivable-Refund. A bill established in BSC account 1442 Reimbursements-Non-Federal, Domestic Entities needs a map code that will establish an allowance in BSC account 1544 Allowance for Loss on Accounts Receivable-Reimbursement.
4. If a collection is received after an allowance has been established, reverse the allowance using the same map but with a reverse sign, reference the bill number and process the collection. If partial payment is received, review the bill file and determine if an allowance needs to be reestablished on the remaining balance

Process steps to write-off accounts receivable:

1. Run DISCAS reports sufficient to determine: (a) the amount to be written-off; (b) all general ledger accounts codes and CIDs associated with the bill; and (c) any additional necessary information.

2. Prepare appropriate write-off memos and obtain required signatures.
3. Make sure allowances are established for all amounts associated with the bill (principal, interest, penalty, etc.)
4. Use the CIDs associated with the bill for which the write-off is being processed (principal, interest, penalty, etc.) with a WR Type TRAN. Use a DISCAS map code that processes the write-off with the correct general ledger account codes. The write-off is processed in the Fund or Non-fund screen depending on the map code used to establish the bill, late charges and the allowance.
5. For example, a bill established in BSC account 1433 Refunds-Other with an allowance in BSC account 1534 Allowance for Loss on Accounts Receivable-Refund requires a map code that will Debit 1534 and Credit 1433. An I AB map code is one map codes used to process a write-off.
6. Enter the Bill number in the Related XID field.
7. For late charges, enter the TRF number 891099 for Administrative Charges and Penalties in the source document field, and TRF number 891435 for Interest.
8. After the WR entries have been processed, re-run all DISCAS reports to ensure the bill record is closed and related CIDs and general ledger accounts have been properly reversed.
9. File all reports and write-off documentation in the bill file.

RICHLAND LAND AND TOWER LEASES

The Richland Operations Office bills and collects funds related to land and tower leases. A lease is established with a commercial customer where DOE leases land or building space to the customer. They are normally 5-year leases. DOE RL sets up a tickler file to bill the lease annually. Leases have different start dates and different billing dates. All leases are billed in advance of land use.

The Property Specialist forwards a copy of the legal land permit to the Financial Management Division. This permit specifies the terms of the lease (length) and the consideration (amount of payment). If there is a per transmitter fee, the Property Specialist requests that a physical inspection be done of the building and provide to Finance the number of transmitters that should be billed.

Process Steps:

1. Establish the customer and contact ID in Oblig Ref dataset.
   Access the Oblig Ref sub menu in the DISC module. The CID will be an M document. Example of contract number is M0DAYWIRE for Day Wireless Systems. The address is established in the Oblig Ref data screen. Since this is a lease and we are not making payment to the customer, you can use an N for the IRS Flag indicator.

2. Set up the Debtor-code. The Property Specialist, as part of the lease agreement/permit, provides the billing information. The comments line prints out on the bill to identify the information required by the customer. For example:

   DEBTOR CODE: D-RDAYWIRE
   CID: M0RDAYWIRE (Only use the CID if the the Debtor and CID have a one-to-one relationship.)
   NAME: DAY WIRELESS SYSTEMS, INC
   DEPT: BETHANY O'BYRNE
   ADDRESS: 4700 SE INTERNATIONAL WAY
   CITY: MILWAUKIE (This is for information purposes only.)
   STATE: OR ZIP: 97222
   CONTACT NAME: BETHANY O'BYRNE
   CONTACT PHONE: 503-659-1240
   AGENCY CODE: 0310
   COMMENTS: RATTLESNAKE MOUNTAIN LAND LEASE

3. Establish the Receivable.
   a. The receivables tech/accountant calculates the amount due from the customer. If the number of transmitters has changed during the year, they will prorate the charges for the new transmitters. If the number of transmitters has been reduced, then prorating in the opposite direction takes place.
   b. Once the amount is determined, the receivable is established in DISCAS. Enter the Receivables entry screen from the Fund Entry Sub Menu in the DISC module. See details listed above.
   c. Std-map-codes of NRNO and NRNM establish the receivables if the customer is a non-federal company or agency; NRNC is used if the customer is Federal such as land permits granted to the Department of Fish and Wildlife.

4. Generate Billing. Using the Bills Processing menu from the DISC module, the user generates the billing. The accumulation method is CID and the billing period is monthly. The printer then prints a bill for the lease. (Note: currently the lease

person is using a word file to give more information to the customer. This information includes the number of transmitters and buildings.)

5. Process Collection. The check is received through the normal funds control and deposit mechanisms. The receivable is relieved with a NRGD map code.

DISCAS map codes and entries

NRNO/NRNM (Establish Receivable)

5730A8	8135	60	Debit
5900E8	8134	60	Credit
2990F4	3317	97	Credit
1310N200	1446	50	Debit
1310N100	1446	50	Debit

- NRNO: 1310N1 - Federal reimbursements with an 03XX OPI
- NRNM: 1310N2 - Non-Federal reimbursements with an 05XX OPI

NRGD/NRGW (Collection Entry)

10100200	Debit
1310N100	Credit
1310N200	Credit
10100400	Credit
2990F400	Debit

COOPERATIVE RESEARCH AND DEVELOPMENT AGREEMENTS (CRADAS) AND FUNDS-IN AGREEMENTS.

A CRADA is an agreement between DOE and a non-federal entity that provides for a sharing of costs for specified work. The customer pays in advance any in-kind contributions provided for in the agreement. DOE manages and accounts for all contributions. A Funds-in agreement is an agreement between DOE and a non-federal entity in which the customer pays for the work in advance. DOE manages and accounts for the funding.

Process Steps:
The Field Liaison receives a signed CRADA or Funds-In Agreement which requires a manual bill to collect for advance funding. In some cases (Albany Research Center), the check for advanced funding accompanies the signed agreement.

1. Upon receipt of agreement, the Field Liaison sets up the work order and debtor-code in DISCAS/STARS and forwards a billing request to the SAR team with instructions to bill the customer for advanced funding in accordance with billing instructions in the agreement.

    a. The work order is set up along with a corresponding debtor-code. NETL assigns Non-OFA debtors codes by using a generic code that corresponds to the assigned OPI.

       Example: An order with a state or local government would be assigned a debtor-code of D-TPAID0598.

    b. For integrated contractor collections, the funded 4811 and 391x accounts are recorded by the integrated contractor, and the 4211 SCC 12 and 4211 SCC 19 are recorded by the field office using standard map code I 61.The integrated contractors report the added factor accounts 4511 and 8132. The integrated contractors provide a weekly/monthly report of their collections for use in the reconciliation of the SF 224.

    c. The work order transaction is entered into DISCAS using standard map codes AC40, and NWNO based upon the amount of the advance. This provides the ceiling for editing the amount of obligations and costs incurred for integrated and non-integrated activity.

2. The SAR team receives the check or wire and records the deposit in DISCAS. In the case of wire transfers, the Field Office provides the deposit accounting information to the SAR team Center for input.

    a. The deposit transaction is entered into DISCAS using standard map code RC33 for foreign, or RC35 for domestic to either a Fund-type 1T, 1Y, 2T, or 2Y, and 58 (Standard map code NWKB for domestic, or NWKC for foreign), if applicable.

    b. NETL currently uses a miscellaneous CID to record collection. Other offices use either a miscellaneous CID or a contract CID at this point. For

Fund-Types 1T or 1Y (CRADAs) a BNR 65 is assigned. Fund-types 2T or 2Y (Funds-In agreements) are assigned a 60 BNR.

3. The SAR team forwards the deposit document to the field liaison or budget office (HQ) for the certification of funds. The collection of the advance provides the basis for recording the allocation of budget authority in the local budget system.

4. The field liaison enters the commitment and obligation into DISCAS using standard map codes R 40, DR 40, and RO40. NETL records the commitment and obligations in Fund-Type 1Y using standard maps of R 01, DR02, and RO01.

5. Revenue for fund-type 58 is calculated (3% of direct funding costs) and recorded to either a miscellaneous CID or corresponding obligation CID. Standard map codes NWNC for domestic, or NWNG for foreign are used to record cost for fund-type 58. NETL assigns a generic Debtor-code of D-TPAID0599 for orders that do not fall under another category, and therefore, are not exempt from the Departmental Added Factor (DAF) of 3%. Fund-types 1T or 1Y orders use BNR ZN1910020 to record DAF, and 2T or 2Y orders use BNR ZN1910010.

6. As costs are incurred, journal entries to move collections from the original miscellaneous CID to the obligation CID are made using standard map code RC33, and NWKC for foreign, or RC35 and NWKB for domestic, and a DCS of 807 (NETL). All entries must equal 0. (Note: *This step may apply only to NETL.*)

7. At the time of project completion or the period of performance expires and the agreement will not be modified for an extension, the field liaison reviews unliquidated orders for possible deobligation. If there is an unobligated balance, the field liaison forwards a payment request to OR to return the funds to the sponsor.

PNR AND SNR RECEIVABLES AND COLLECTIONS

The Capital Accounting Center, Accounting Division, Financial Services Team is responsible for generating the receivables and processing the collections for the Pittsburgh and Schenectady Naval Offices (PNR/SNR).

The Financial Services Team receives the following documents via mail or fax from PNR or SNR:

Routing and Transmittal Slip
Bills Batch Report
Copies of all applicable SF-1080s

The Bills Batch Report is a detailed listing of all receivable transactions established in DISCAS. This listing can be as much as eight pages, but there may be only three SF-1080s that apply to the receivables transactions.

Processing Steps:

1. PNR and SNR records and batches the receivable due from the Navy in DISCAS, and immediately sends CAC a hard copy of the DISCAS batch report and supporting SF-1080s.
2. PNR/SNR bills the Navy and provides them copies of the SF-1080s within 5 workdays after month end.
3. Upon receipt of these documents, the CAC Financial Services Team analyzes documents received and creates the bill for these transactions.
4. Billing Process
   a. Enter the collection filename, e.g., PNRDEC01, which represents the group, month of the report and the fiscal year. This information is also provided on the Routing and Transmittal Slip from PNR and SNR.
   b. Generate a single bill for all the transactions contained in the file. The output is a Bills Generated Report the total amount of which must match back to the batch report total from the Bills Batch Report provided by PNR and SNR.
   c. Prepare a manual total of the SF-1080s, deduct any credits noted on the transmittal, and reconcile total with the amount of the bill. The bill is filed in the open bills file that is kept for PNR and SNR.
   d. Even though a bill is created in DISCAS for these transactions, it is never mailed or printed, as the actual bill is the SF-1080 document that was previously sent to the Department of Navy (Navy) for approval by PNR or SNR.
   e. The bills remain in the open bills file until collection notification is received.
   f. The Navy faxes the approvals to the Financial Services Team. This fax is for PNR and SNR combined. It has copies of SF-1080s with approval signatures and is used as authorization to collect funds from DFAS via IPAC. The approvals are analyzed to determine which bills are being collected.
   g. The bills are collected in DISCAS and an IPAC charge is sent to Defense Financial Auditing System (DFAS). The actual transfer of funds is done via IPAC.

5. Collections Process

   a. Obtain a total of the SF-1080s to reflect the actual amount to be collected.

   b. In DISCAS, run a report to verify the collection entries to be recorded for each bill.

   c. The actual flat file of entries can be viewed in DISCAS. The bills are created with a DCS of 04REC, 02REC or 12REC etc. The DCS in the file must be changed to a zero pay DCS example: 04747. A 'change all' is performed to change all the DCS numbers. Additionally, if the transaction crosses years, it may be necessary to change the allotment as well. The allotment number may be PN0093 and changed to PN1093.

   d. Receipts are created in DISCAS, although they are not yet validated.

   e. A report is produced which lists the transactions and a record status of 'PASSED'. Some validation is being done against the allotment and DCS during this processing.

   f. RPTOPAC and JARFIL.PUB are used to validate the amounts of the receipts and the number of records processed. These reports are attached to the original billing documents from the open bills file.

   g. In DISCAS, make an entry to suspense the money collected from DFAS, against the DCS 0427A (Map Code of NXMU)

   h. In DISCAS, make an entry against the IPAC DCS 04747 (Map Code of NXMY).

   i. Give the IPAC 0427A code sheet to the employee responsible for transmitting the outgoing IPAC's to retrieve the funds from DFAS.

   Note: The Document Control System (DCS) 04747 is an example, the second digit changes for each fiscal month. The file names created for PNR/SNR are different for each monthly billing cycle.

Item No.	**Accounting Event**	**DISCAS Map Code**	**Office**	**Fund Type**	**SGL Accounts**	**DR/CR**
1	Collection (suspense) from DFAS	NXMU	WA	54	240000 101003	DR CR
2	IPAC charge	NXMY	WA	54	101002 240000	DR CR

COLLECTIONS

Checks are usually received by EFASC in the mail and from field office liaisons. An SF215 (Deposit ticket) is prepared and deposited in the bank. The following are the Treasury guidelines for cash deposits:

1. Receipts totaling $5,000 or more received prior to depositary cutoff time must be deposited on the same day at the nearest commercial bank (i.e., Treasury General Account). Deposits will be made as late as possible prior to the specified cutoff time to maximize daily deposit amounts.
2. Collections totaling less than $5,000 may be accumulated and deposited when the total reaches $5,000. However, deposits will be made by Thursday of each week, regardless of the amount accumulated.
   All Treasury checks must be deposited with the nearest Federal Reserve Bank (FRB). These checks may be mailed or delivered via courier. All cash receipts must be converted into a cashier's check or money order. The FRB does not accept walk-in deposits or cash deposits of any kind.

Deposits are reviewed to determine appropriate accounting information. If the deposit does not have enough identifying information, such as a bill number, the SAR team will send an email with a copy of the check and supporting information to the OR or AL field liaison requesting assistance.

The following pages identify deposits that do not have receivables established or other unusual field deposits that do not have receivables.

MISCELLANEOUS RECEIPTS - FUND RETURNED TO TREASURY

This procedure establishes the guidelines for recording all miscellaneous receipts. The Department of Energy's accounting procedure does not establish a receivable for these receipts. The collections are after the fact of the service/activity and are returned to Treasury under fund type 54 as miscellaneous receipts.

The information used to record the funds returned to Treasury is amount; certificate of deposit number; date of deposit, name/address of sender; reason for deposit.

Example:

$41.20, CD Number 384775, date of deposit – 7/29/2002, Sender's Name, Jury Duty.

The table below summarizes the relevant accounting information for each type of miscellaneous receipts.

Table 3.1.1 – Summary of Relevant Accounting Information for Miscellaneous Receipts

CID	BNR	Fund Type[1]	Source Document No.	Field Use (CD Number)	Standard Map Code	Receivables Activity
M3JURY (AL) M1OJURYDTY (OR) M6JURYDTY (CAP) M3MISCREC (SPRO)	ZN1919030 ZN1919020 ZN1919030 ZN1919030	54 54 54 54	TRF893220 TRF893220 TRF893220 TRF893220	REFXXXXXX	NCGE NCGF NCGE NCGF	Jury Duty
M63MISC (NETL)	ZN1919030	54	TRF893220	REFXXXXXX	NCGE	Excess Property
M63MISC (NETL)	ZN1919030	54	TRF893220	REFXXXXXX	NCGE	Scrap Metal
M3SPUR (AL)	ZN1919020	54	TRF893220	REFXXXXXX	NCGE	Railroad Spur
M3RESTITUTE (AL)	ZN1919020	54	TRF893220	REFXXXXXX	NCGE	Restitution
M3INTERST (AL) M3GRANTIN (CAP)	ZN1919020 ZN1919030	54 54	TRF891435 TRF891435	REFXXXXXX	NCGE NCGE	Grants-Interest
M3NONWORK (AL)	ZN1919020	54	TRF893220	REFXXXXXX	NCGE	Non-DOE Work
M3AVCOSTS (AL)	ZN1919020	54	TRF893220	REFXXXXXX	NCGE	Avoidable Costs
M3UNALLOW (AL)	ZN1919020	54	TRF893220	REFXXXXXX	NCGE	Unallowable Costs
M3LEASE (AL)	ZN1919020	54	TRF893220	REFXXXXXX	NCGE	Leases
M6PATENTS (CAP)	ZN1919030	54	TRF893220	REFXXXXXX	NCGE	Patents
M6RECEIPT	ZN1919030	54	TRF891099	REFXXXXXX	NCGE	Civil Penalty

Save America's Treasures

The Department of Energy (DOE) participates in the "Save America's Treasures" Millenium Program (under PL No. 105-277) and has entered into an Interagency Agreement (IA) with the Dept. of Interior, National Park Service (NPS) for this purpose. The two projects involve the restoration and preservation of buildings at the V-Site of the Los Alamos National Laboratory, and the Experimental Breeder Reactor I at the Idaho National Engineering and Environmental Laboratory. Under the terms of the IA, DOE will receive grants from the NPS in the amounts of $700,000 and $320,000, respectively, or an aggregate of $1,020,000. DOE will contribute the same amounts in nonfederal matching funds to support the completion of these projects.

The DOE signed a Letter of Understanding with the National Trust for Historic Preservation (National Trust) to seek private funds in support of the DOE's preservation projects. The National Trust's actions in carrying out its fundraising efforts are intended solely as a public service. The National Trust is not being paid or otherwise compensated by the DOE for performing these or other services relating to these projects.

The implementing field offices for the DOE's Save America's Treasures Millenium Program are the NNSA Service Center (Albuquerque/Los Alamos National Laboratory) and the Idaho National Engineering and Environmental Laboratory.

Process Steps:

1. The Department of Energy receives a check periodically from the National Trust for the nonfederal funds collected from various donors. A memo is also included that explains the breakdown of the monies received, e.g., how much to allocate for each project location. The check and backup documentation are copied for filing and distribution purposes.

2. SAR team reviews the documentation and determines the project sites in which to apply the funds, including other accounting data, e.g., CID = M6SAVEUSA; fund type = DG; Appropriation 89X8576 and ZN BNR; OPI: 0600.

3. SAR team records the cash collection in DISCAS. The collection is recorded with the following information: CID: M6SAVEUSA; DCS: nn405; Fund Type: DG; BNR: ZN; Financial Plan: AA; Map Code: RC12.

4. SAR team prepares and processes the IPAC charge to the Department of Interior (for the NPS).

5. SAR team also records in DISCAS the collection of funds from the NPS via the IPAC process with the following information: Agency Location Code: 4100099; Billing Account Number: 2255-614; Map Code: RC12; National Park Service; Reason: Matching fund for V-Site Building of the Manhattan Project and Experimental Breeder Reactor in Idaho.

6. SAR team notifies via e-mail the HQ Budget Analyst, Funds Distribution and Control, the receipt of funds. The Budget Analyst then contacts the HQ program office to obtain guidance as to where the funds should be allotted. This information helps the Budget Office in preparing the monthly Approved Funding Program (AFP) cycle.

Transfer of funds between the TELIS contract and GSA.

The Department of Energy receives a wire transfer each month from TELIS Corporation for a 1% Surcharge that is recorded into suspense and send via IPAC to GSA.

The first two numbers of the DCS (Document Control Symbol) are the current fiscal month followed by 460 Example: 08460. The CID (Contract Identification Document Number) used is M6FEDCAC. Allotment CR, Fund Type 54, Financial Plan FM. The map code to enter into the suspense account in DISCAS is NXLB. The map code to remove from suspense account in DISCAS is NXJR. Enter into the supp-data field REFEDS/TELISCON when recording in and out of suspense.

Example:

Accounts receivable received a wire transfer in the amount of $50,281.61. It is recorded into the suspense account and IPAC-ed to GSA. (ALC = 47000017)

M6FED-CAC	CR	54	FM	NXLB	08460	50,281.61	EDS/TELISCON
M6FED-CAC	CR	54	FM	NXJR	08271	50281.61	EDS/TELISCON

Purchase/Travel card rebates

The CAC Department of Energy receives rebates via check or IPAC collection from Bank of America for purchase and/or travel cards along with a letter stating the dates that the check or IPAC covers. The rebates are distributed to the appropriate HQ program offices.

Process steps:

1. In DISCAS at the colon prompt type DN ARTVLRB1
2. When prompted enter the beginning and ending dates by YY/MM/DD
3. Select (S)creen for where the report will be sent from the options of (P)rinter, (S)creen, (F)ile, or (C)ustom (See attachment 1)
4. Press Enter to select Default Title
5. Enter 79 and the press enter to select line width
6. Enter 19,1 and press enter to select page length, spacing
7. Enter $INCLUDE B.9,B.22 and press enter to select item to omit
8. Press Enter to select none for items for sort/break
9. Enter B.22 and press enter to select items for totals
10. Select (S)ummary from the options of (D)etail or (S)ummary and press enter
11. Enter Y and press enter to select yes that it is ok
12. Print report from the screen (For an example of report see Attachment 2)
13. Press Enter
14. X F1
15. Purge file
16. Next, process a report to show the distribution of the rebate.
17. At the colon prompt in DISCAS type DN ARTVLRB2
18. Enter the amount of the check to be prorated
19. Enter the amount from running DN ARTVLRB1
20. Enter the same beginning and ending dates as with DN ARTVLRB1
21. Select (S)creen from the options of (P)rinter (S)creen, (F)ile, or (C)ustom (See Attachment 1)
22. Press Enter to select Default Title
23. Enter 79 and the press enter to select line width
24. Enter 19,1 and press enter to select page length, spacing
25. Enter $INCLUDE B.9,B.22 and press enter to select item to omit
26. Press Enter to select none for items for sort/break
27. Enter B.22 and press enter to select items for totals
28. Select (S)ummary from the options of (D)etail or (S)ummary and press enter
29. Enter Y and press enter to select yes that it is ok

30. Print report
31. Press Enter
32. X F1
33. Purge file
34. At the colon prompt type REVEAL
35. Select 4 (User Print Files) from the menu
36. Select the file to be printed
37. Click on F4 (Display Report)
38. Type in number for desired printer to be used
39. Click on F2 (Setup Menu)
40. Select the desired setup
41. Click on F5 (Output All)
42. Press “Y” to print report
43. F8 to exit
44. Press 5 to quit
45. Once the report has been printed it will show the amount that each program office will receive.
46. Log into DISCAS
47. Select F.E. – OPERATING from the menu
48. Use CID M6TVL-RBT
49. Use assigned zero pay DCS with the current fiscal month
50. Begin entering the information from the Data Now report recording the amount to each program office as a credit
51. Write the funding XID down on the Data Now report
52. Repeat steps for each rebate distribution
53. After all entries have been made run a query as follows:
    Q DP
    X DEF
    S=FUNDING
    F CID=M6TVL-RBT
    X FU
    The grand total of the query should be the same as the total on the Data Now report.
54. Move the funds from the suspense account using the following:
    CID M6SUSP
    FT 54
    FP FM
    Map NXJR
    Amount Total amount of the rebate
55. Record all information entered on a code sheet

56. Maintain a folder with documents

The table below depicts the accounting entries for this rebate process.

Item No.	Accounting Event	DISCAS Map Code	Office	Fund Type	BSC	SCC	SGL Accounts	DR/CR
1	Recording in Suspense	**NXLB**	WA	54	1126 3333	19 19	101000 240000	DR CR
2	Crediting the Program Offices	**RP10** R 10	WA	MULTIPLE	 5009 9909	 13 13	 461000 470000	 DR CR
	Crediting the Program Offices	0 10	WA	MULTIPLE	6009 9909	15 15	480100 470000	CR DR
	Crediting the Program Offices	C 10	WA	MULTIPLE	3212 8132	60 60 60 60 60 60	2110A9 310000 480100 490100 570000 610000	CR DR DR CR CR DR
	Crediting the Program Offices	P 10	WA	MULTIPLE	4211 3212 6009 7009	21 21 21 21	101000 2110A9 490100 490200	CR DR DR CR
3	Crediting the Program Offices	**RPAC** R AC	WA	**TE** MULTIPLE **EW** B&R'S	 5009 9909	 13 13	 461000 470000	 DR CR
	Crediting the Program Offices	O AC	WA	MULTIPLE	6009 9909	15 15	480100 470000	CR DR
	Crediting the Program Offices	C AC	WA	MULTIPLE	3212 8132	60 60 60 60 60 60	2110A9 310000 480100 490100 570000 610000	CR DR DR CR CR DR
	Crediting the Program Offices	P AC	WA	MULTIPLE	4211 3212 6009 7009	21 21 21 21	101000 2110A9 490100 490200	CR DR DR CR
Item No.	Accounting Event	DISCAS Map Code	Office	Fund Type	BSC	SCC	SGL Accounts	DR/CR
4	Crediting the Program Offices	**RPVE** R VE	WA	**WF** MULTIPLE WF B&R'S	 5009 9909	 13 13	 461000 470000	 DR CR
	Crediting the Program Offices	O VE	WA	MULTIPLE	6009 9909	15 15	480100 470000	CR DR
	Crediting the	C VE	WA	MULTIPLE	3212	60	2110A9	CR

	Program Offices				8132	60	480100 490100 610000	DR CR DR
	Crediting the Program Offices	P VE	WA	MULTIPLE	4211 3212 6009 7009	21 21 21 21	101000 2110A9 490100 490200	DR CR DR CR
5	Crediting the Program Offices	**RPNW** R NW	WA	**WD** MULTIPLE DB B&R'S	 5009 9909	 13 13	 461000 470000	 DR CR
	Crediting the Program Offices	O NW	WA	MULTIPLE	6009 9909	15 15	480100 470000	CR DR
	Crediting the Program Offices	C NW	WA	MULTIPLE	3212 8132	60 60	2110A9 232002 480100 490100 5900E4 610000	CR DR DR CR CR DR
	Crediting the Program Offices	P NW	WA	MULTIPLE	4211 3212 6009 7009	21 21 21 21	101000 2110A9 490100 490200	DR CR DR CR
6	REMOVING FROM SUSPENSE	**NXJR**	WA	54	1126 3333	21 21	101000 240000	CR DR

IPP PROGRAM ADVANCES

The IPP Program was established in 1994 to employ weapons scientists in the Newly Independent States (NIS) of Russia, Ukraine, Belarus, and Kazakhstan in the pursuit of science with peaceful technology transfer applications. The DOE engaged the services of various management and operating (M&O) contractors (primarily laboratories) to implement the program. To accomplish the program mission, the M&O contractors entered into subcontracting agreements with research institutes and individuals in the NIS.

The M&O contractors participating in this program include U.S. research institutes working through the following laboratories:

1. Argonne National Laboratory
2. Brookhaven National Laboratory
3. Idaho National Engineering and Environmental Laboratory
4. Kansas City Plant
5. Los Alamos National Lab
6. Lawrence Berkeley National Laboratory
7. Lawrence Livermore National Laboratory
8. National Renewable Energy Laboratory
9. Oak Ridge Site (Y-12)
10. Pacific Northwest National Laboratory
11. Sandia National Laboratory

The subcontracts between the M&O contractors and NIS institutions stipulate payments based on completion of certain deliverables over a period of time. Upon receipt and acceptance of deliverables under the subcontracts, the M&O contractors send IPP invoice to the DOE.

Due to certain legal limitations on the use of program funds for taxation purposes, the DOE Headquarters awarded a "payment services" contract (NN40125) to the U.S. Civilian Research and Development Foundation (CRDF), a nonprofit entity that is exempt from taxes and customs duties under Russian Federation Law. CRDF acts as a conduit for making payments to the Russian Institutes on behalf of the M&O contractors. For its services rendered as a disbursing unit, CRDF will submit monthly invoices to the DOE.

As a result of this new payment mechanism, M&O contractors were to make no new payments under their subcontracts with the Russian Institutes after 09/30/99. The M&O contractors continue to perform accounting and reporting for their respective subcontracts; however, they now transmit an advance (BSC 1151) to the DOE HQ. The amount of the advance is equivalent to the total unpaid (unliquidated) obligation of all IPP subcontracts managed by the M&O contractor.

Each M&O contractor may use one of 3 payment methods to send the advance – check, electronic funds transfer (EFT), or thru IPAC.

Process Steps:

1. A check or wire transfer is received from M&O contractors representing the advance of funds with the amount; name/address of sender records transaction in DISCAS. The CID used is NN40125 (this number is assigned to CRDF).

2. CAC sends a copy of the check and attachments to the Accounts Payable Division.

3. Collection via EFT - CAC uses cashlink in the Office of Financial Control and Reporting to pull information on EFT collections.

   The table below contains DISCAS information:

Map	CID	Allmnt	FT	FP	B&R	OPI	CSTCTR	Amt	DCS	Obj Cls
RP9J	**NN40125**	**CR0391**	**TF**	**OS**	**YN1904**	**ALH0**	**1101**	**(800)**	**05401**	**252**
RX9J	**NN40125**	**CR0391**	**TF**	**OS**	**YN1903**	**ALH0**	**1101**	**800**	**05401**	**252**

<u>UNKNOWN DEPOSIT ENTERED IN SUSPENSE</u>

A collection is received and the related receivable is not known or every month the DOE has contracts to collect money from other agencies. The collections are posted in suspense and then transferred to the respective field office for processing.

Examples: Duplicate collections, unidentified collections, royalties, rebates, and payroll.

The collection is put into suspense until backup documentation is obtained.

Entries are made in DISCAS:

1. M6ROYALTY for Royalties; M6SUSP for duplicate payments, rebates and unidentified; PAY-SUS for payroll suspense
2. Enter the map code NXLB and reference (unique per transaction) for non-payroll. Enter NXRW for payroll suspense
3. To remove from suspense, in the non-fund screen enter the same CID that was used initially and use std map code NXJR to remove non-payroll from suspense.
    a. Issue a public voucher refund (see disbursements)
    b. Or record in appropriate transaction (see collections)
4. HQ rebates are broken into different funds based on the agreement. An excel worksheet is manually kept with the percentages per fund. This is done in the funding screen under zero pay DCS, then in the non-fund screen using zero pay DCS takes the amount out of suspense.
5. DICAS entries:

<u>NXLB</u>	1126	101002	19	DR
	3333	240000	19	CR
<u>NXJR</u>	1126	101003	21	CR
	3333	240000	21	DR

FIELD OFFICE LIAISONS

Albuquerque

Kay Earnest	505-845-4951	learnest@doeal.gov
Gloria Chavez	505-845-4117	gchavez2@doeal.gov
Betty Heaslip	505-845-6943	eheaslip@doeal.gov

Casper

Christina Zarate	307-261-5000 X5189	christina.zarate@rmotc.doe.gov
Chris O'Hearn	307-261-5000 X5065	chris.o'hearn@rmotc.doe.gov (backup)

Chicago

Paulette Hubbard	(630) 252-2351	paulette.hubbard@ch.doe.gov
Joyce Gaskin	(630) 252-2266	joyce.gaskin@ch.doe.gov

Elk Hills

George Stilwill	661-837-5022	gstilwill@nprc.doe.gov

Federal Energy Technology Center

Judy Berry	412-386-5837	jberry@netl.doe.gov

Golden Field Office

Marlys Kinsey	303-275-4715	marlys.kinsey@go.doe.gov
Debbie Reynolds	303/275-4913	debbie.reynolds@go.doe.gov

Idaho

Laurie Acosta	208-526-0459	acostalv@doe.gov
Jim Cotterell	208-526-4260	cotterjl@doe.gov

Ohio

Carol Eyermann	513-246-0073	Carol.Eyermann@ohio.doe.gov
Vera Hailey	513-246-0062	vera.hailey@ohio.doe.gov

Oak Ridge

Jamell Fulcher	865-574-3675	fulcherjq@oro.doe.gov
Emily Guffey	865-576-9513	guffeye@oro.doe.gov
Pam Hood	865-576-4304	hoodp@osti.gov (OSTI)

Pittsburgh Naval Reactors PNR

Pam Jeffery	412-476-7245	jefferyp@bettis.gov

Richland

Liza Guzman	509-376-3185	Liza_Guzman@rl.gov AR/Collections
Debbie Klug	509-376-6367	Debra_L_Klug@RL.gov Inter-entity

Savannah River

Currently Unnamed

Schenectady Naval Reactors SNR

Bill Chaput	518-395-6359	chaput@snrmail.kapl.gov

SPRO

Leslie Ricardo	504-734-4537	leslie.ricardo@spr.doe.gov
Gary Durel	504-734-4969	Gary.Durel@spr.doe.gov (backup)

Document Control Symbols (DCS)

To be determined by Debbie Kemp

Proposed Task Assignments

Cindy Forder, Team Lead, Special Accounts and Reconciliation Team

1. Reimburseable work Dewight Perkins
2. Nuclear Waste Fund Judy

Email Address: AR@hq.doe.gov
FAX number: 301-903-1770